

**GOVERNMENT OF TELANGANA**

**A B S T R A C T**

The Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017) – Sub-section (2) of section 23 of the Act – Specifying the category of persons exempt from obtaining registration under the Act – Notification – Orders – Issued.

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**REVENUE (COMMERCIAL TAXES-II) DEPARTMENT**

**G.O.Ms No.109.**

**Date:24.06.2017.  
Read the following:**

- Ref:- 1. The Telangana Goods and Services Tax Act,2017 (Act.No.23 of 2017) published in Extraordinary issue of Telangana Gazette No.24, Part.IV.B,Dt:27.05.2017.  
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, letter CCT's Ref No.A(1)/29/2017-I, Dt:20-06-2017.

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**ORDER :**

The following Notification will be published in an Extra-ordinary issue of the Telangana Gazette dated: 24.06.2017.

**NOTIFICATION**

In exercise of the powers conferred in sub-section (2) of Section 23 of the Telangana Goods and Services Tax Act, 2017, (Act No.23 of 2017), the Government of Telangana hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of Section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force with effect on and from 22<sup>nd</sup> day of June, 2017.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)  
Telangana, Hyderabad for publication of the Notification (he is requested to supply 100 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)  
The Commissioner of Commercial Taxes, Telangana State, Hyderabad  
The General Administration (Vigilance & Enforcement) Department,  
Telangana, B.R.K.R. Building, Hyderabad  
The Secretary, VAT Appellate Tribunal, Hyderabad  
The Director General, General Administration (Vigilance & Enforcement) Dept.,  
Telangana State, B.R.K.R. Buildings, Hyderabad

**(P.T.O)**

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Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (E) Department

The P.S. to the Addl. Principal Secretary to Hon'ble Chief Minister,  
Government of Telangana

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department  
Sf/Sc

**//FORWARDED :: :: BY ORDER//**

**SECTION OFFICER**